

2005 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB498)

Received: 06/15/2005

Received By: **jkreye**

Wanted: **Today**

Identical to LRB:

For: **Steve Wieckert (608) 266-3070**

By/Representing: **scott**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Property - exemption**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Wieckert@legis.state.wi.us**

Carbon copy (CC:) to: **joseph.kreye@legis.state.wi.us**

Pre Topic:

No specific pre topic given

Topic:

Property tax exemption for goodwill industries

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 06/15/2005	kfollett 06/15/2005		_____			S&L Tax
/1	pgrant 06/16/2005	csicilia 06/16/2005	pgreensl 06/15/2005	_____	lnorthro 06/15/2005	lnorthro 06/15/2005	
/2			jfrantze 06/16/2005	_____	sbasford 06/16/2005	sbasford 06/16/2005	

FE Sent For:

<END>

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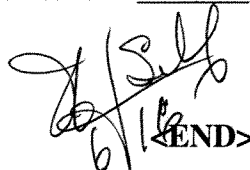
Instructions:

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/?	jkreye	11 kjf 6/15	6/15 p8	6/15 sub			
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FE Sent For:

<END>

MEMORANDUM

June 15, 2005

TO: Joseph Kreye
Legislative Reference Bureau

FROM: Rebecca Boldt
Department of Revenue

SUBJECT: Technical Memorandum on AB 498: Income and franchise tax credit for property taxes paid on property owned by Goodwill Industries

The bill may violate the Due Process Clause of the U.S. Constitution because it provides a credit to Goodwill Industries, but not to other similarly situated businesses and nonprofit organizations. If it were found unconstitutional, the state could be required to provide the credit to other similar businesses.

The bill provides that the credit may be claimed against the regular and the alternative minimum tax (AMT). However, the order of computation places the credit before the AMT. If the credit is to offset the AMT, it should be placed after 71.10 (4)(f).

If you have any questions regarding this technical memorandum, please contact Pam Walgren at 266-7817.

cc: Rep. Wieckert

ASA to

2005 ASSEMBLY BILL 348 498

April 22, 2005 - Introduced by Representatives WIECKERT, ZEPNICK, VOS, TOWNSEND, GARD, BALLWEG, OWENS, PRIDEMORE, KESSLER, HINES, MOLEPSKE, LAMB, UNDERHEIM, MUSSER, SHILLING, VAN ROY, KAUFERT, NELSON, KRAWCZYK, VRUWINK, OTT and GIELOW, cosponsored by Senators ROESSLER, ELLIS, KEDZIE, DARLING, JAUCH, BRESKE, HANSEN and LASSA. Referred to Committee on Ways and Means. Referred to Joint Survey Committee on Tax Exemptions.

Regent

- 1 AN ACT *to amend* 70.11 (12) (a) of the statutes; **relating to:** a property tax
2 exemption for property owned by Goodwill Industries.

Analysis by the Legislative Reference Bureau

Under current law, the property of certain charitable organizations, such as the Salvation Army, the Boy Scouts of America, the Girl Scouts, the Young Men's Christian Association, and the Young Women's Christian Association, is exempt from the property tax. Under this bill, property owned by Goodwill Industries is also exempt from the property tax.

This bill will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

- 3 SECTION 1. 70.11 (12) (a) of the statutes is amended to read:
4 70.11 (12) (a) Property owned by units which are organized in this state of the
5 following organizations: the Salvation Army; Goodwill Industries; the Boy Scouts
6 of America; the Boys' Clubs of America; the Girl Scouts or Camp Fire Girls; the Young

ASSEMBLY BILL 348**SECTION 1**

1 Men's Christian Association, not exceeding 40 acres for property that is located
2 outside the limit of any incorporated city or village and not exceeding 10 acres for
3 property that is located inside the limit of any incorporated city or village; the Young
4 Women's Christian Association, not exceeding 40 acres for property that is located
5 outside the limit of any incorporated city or village and not exceeding 10 acres for
6 property that is located inside the limit of any incorporated city or village; or any
7 person as trustee for them of property used for the purposes of those organizations,
8 provided no pecuniary profit results to any individual owner or member.

9 **SECTION 2. Initial applicability.**

10 (1) This act first applies to property tax assessments as of January 1, 2005.

11 (END)

Barman, Mike

From: Becher, Scott
Sent: Wednesday, June 15, 2005 6:19 PM
To: Barman, Mike
Subject: Important for Thursday meeting

Mike-

two

I need to things for my 9 AM Assembly Housing Committee public hearing and Executive Session on Thursday- the fiscal note for AB 498 emailed to me and the PDF of a0147/1, which is the Assembly Substitute Amendment to Assembly Bill 498.

Scott Becher
Rep. Wieckert
(608) 266-3070

S

Barman, Mike

From: Barman, Mike
Sent: Thursday, June 16, 2005 7:54 AM
To: Rep. Wieckert; Becher, Scott
Subject: Requested PDF (attached)



05s0147/1

The RUSH fiscal estimate you needed was just sent to "Rep. Wieckert" and is ready for review & release.

Tech. Memo by DOR will follow in a few minutes.

Mike Barman - Senior Program Asst. (PH. 608-266-3561)
(E-Mail: mike.barman@legis.state.wi.us) (FAX: 608-264-6948)

State of Wisconsin - Legislative Reference Bureau
(Legal Section - Front Office)
1 East Main, Suite 200 Madison, WI 53703

NOW

ASSEMBLY SUBSTITUTE AMENDMENT ,
TO 2005 ASSEMBLY BILL 498

stays

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2 exemption for property owned by Goodwill Industries.

Analysis by the Legislative Reference Bureau

Under current law, the property of certain charitable organizations, such as the Salvation Army, the Boy Scouts of America, the Girl Scouts, the Young Men's Christian Association, and the Young Women's Christian Association, is exempt from the property tax. Under this substitute amendment, property owned by Goodwill Industries is also exempt from the property tax.

This substitute amendment will be referred to the Joint Survey Committee on Tax Exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the ***state and local*** fiscal estimate, which will be printed as an appendix to this bill.

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SECTION 2. Initial applicability.

(1) This act first applies to property tax assessments as of January 1, 2005.

(END)

Barman, Mike

From: Barman, Mike
Sent: Thursday, June 16, 2005 8:39 AM
To: Becher, Scott; Matthias, Mary
Cc: Rep. Wieckert
Subject: LRB 05s0147/2 (attached - requested by Scott)



05s0147/2

Mike Barman - Senior Program Asst. (PH. 608-266-3561)
(E-Mail: mike.barman@legis.state.wi.us) (FAX: 608-264-6948)

State of Wisconsin - Legislative Reference Bureau
(Legal Section - Front Office)
1 East Main, Suite 200 Madison, WI 53703